SOUTHERN DISTRICT OF NEW YORK	
WINSTAR HOLDINGS, LLC and IDT CORP., Plaintiff,	Civ. No.: 07 CV 4634 (GEL) ECF Case
-against-	Let cuse
THE BLACKSTONE GROUP LP; IMPALA PARTNERS, LLC; AND CITICORP	
Defendants.	

DECLARATION OF JOSEPH M. VANN IN SUPPORT OF MOTION TO REMAND

Joseph M. Vann, pursuant to 28 U.S.C. §1746, declares under penalty of perjury that the following is true and correct:

- 1. I am a partner in the law firm of Cohen Tauber Spievack & Wagner LLP, coattorneys for Plaintiffs¹. I am fully familiar with all of the matters set forth in this declaration either from personal knowledge or from my review of the file in this matter. I submit this declaration in further support of Plaintiffs' Motion to Remand this Lawsuit to the Supreme Court of the State of New York, Commercial Division.
- 2. Attached hereto as Exhibit 1 is a true and correct copy of the Complaint in this Lawsuit, as filed on May 10, 2007 in the Supreme Court of the State of New York, County of New York (Commercial Division).

¹ Capitalized terms not defined herein shall have their respective definitions the meanings ascribed to such terms in Plaintiffs' Memorandum of Law in Support of Their Motion to Remand submitted herewith.

3. Attached hereto as Exhibit 2 is a true and correct copy of excerpted portions of the Docket Sheet maintained by the Clerk of the Delaware Bankruptcy Court in respect of the Old Winstar Liquidation Proceeding.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York July 2, 2007

COHEN TAUBER SPIEVACK & WAGNER, LLP

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